

**ABERDEEN SCHOOL DISTRICT No. 5**  
**Grays Harbor County, Washington**  
**September 1, 1993 Through August 31, 1994**

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**Schedule Of Findings**

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1. The District Should Ensure Proper Reporting Of Staff Mix Factors To The Superintendent Of Public Instruction (SPI)

Staff mix factors are an integral part of the state funding formula for school districts. The factors are determined by evaluating each certificated staff member's educational training and professional experience as of October 1 of each year, and assigning to them the appropriate staff mix factor from the Legislative Evaluation and Accountability Program (LEAP) table. The guidelines for placement upon the table are set forth in Chapter 392-121 *Washington Administrative Code*.

Our audit of the district's documentation supporting certificated staff reporting of professional experience, revealed an exception which affected placement on the LEAP table. The exception concerned an overreporting of professional experience.

The error noted appeared to be the result of the district incorrectly calculating partial years of experience for a certificated employee.

The error resulted in an overpayment to the teacher of \$743.03 in the 1991-93 school year, and \$617.62 in the 1993-94 school year.

We recommend:

- a. The district seek reimbursement from the teacher for the overpayments.
- b. SPI adjust the apportionment to the district for the overpayments caused by the overreporting.
- c. The district review supporting documentation for the reporting of professional experience.